OFFICE OF THE MUNICIPAL COMMISSIONER, SHIMOGA.

Dated 17th April 1967

Notice is hereby given to the inhabitants of the Municipality, Shimoga, that the Municipal Council has resolved in its General body meeting held on 31st December 1966 to impose Tax on Profession, Trade Callings and employments.

Sl. No.	Particulars	Remarks
1	2	3
1	Name of the Tax.—	Professional, Trade, Callings and Employments.
2	Classes of persons or property liable.—	Every person engaged in or exercising any profession, Art, Trade or calling or holding any office, appointment within the Municipality of Shimoga.
3	Exemption proposed.—	As in Act of Mysore Municipalities Act 1964.
4	The amount or rate of assessment of each such class.	As per Schedule V of Mysore Municipalities Act, 1964.

Rates of tax on Professions, Trades Callings and Employments Class I

Every person exercising any profession or calling or engaging in any trade or holding any office or appointment public or private or employed in any manner, whose income, pay, salary or pension amounts to five thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to five thousand rupees a month or upwards.

1 Carrying on business as a Company.
2 Abkari renters, wholesale and retail traders and manufactures of every kind, contractors auctioneers, and commission agents.
3 Bankers, money-lenders, money-changers and pawn brokers;
4 Editors and proprietors of newspapers;
5 Brokers and dealers in securities, shares or bills of exchange;
6 Practising barristers, advocates, solicitors, attorneys, pleaders, and law agents 250
7 Practising medical practitioners of all kinds including hakims, and vaidyas;
8 Dentists and veterinary surgeons;
9 Architects and civil engineers;
10 Owners and framers or markets and toll farmers;
11 Keepers of hotels, lodging houses, or bording houses;
12 Builders and surveyors,
13 Owners of mills warehouses, printing presses, oil presses, cotton presses and other presses and factories of all kinds,

2	3
14	Professional artists, photographers, actors and actresses and owners or managers of Circuses or theatrical companies, musicians and dancer;
15	Dealers in animals or vehicles and owners or keepers of livery stables or hackney carriages;
16	Artizans;
17	Cinema proprietors and owner of cotton ginning factories.
18	Chartered accountants, income-tax practitioners, Sales Tax practitioners and insurance agents.

Class II

Every person described in Class I whose income, pay, Salary, penision amounts, or whose income is estimated to amount, to four thousand rupees a a month or upwards.

Class III

Every person described in Class I whose income, pay, Salary or pension amounts, or whose income is estimated to amount, to three thousand rupees a month or upwards. 150

Class IV

Every person described in Class I whose income pay Salary or pension amounts, or whase income is estimated to amount to two thousand rupees a month or upwards.

Class V

Every person described in Class I whose income, pay Salary or pension amounts or whose income is ertimated to amount to one thousand and five hundred rupees a month or upwards.

Class VI

Every person described in class I whose income pay Salary or pension amounts or whose income is estimated to amount to one thousand rupees a month or upwards.

Class VII

Every person dercribed in Class I whose income pay Salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards.

Class VIII

Every person described in Class I whose income pay Salary or pension amounts or whose income is estimated to amount to three hundred rupees a month or upwards.

Class IX

Every person described in Class I whose income pay Salary or pension amounts, or whose income is estimated to amount to two hundered rupees a month or upwards. 10

Provided that the annual profession tax payable by the Categories of persons mentioned in Column (1) of the following Table shall not be less than the amount mentioned in the corresponding entry of Column (2)

TABLE

(1)

Owner of a cotton press, cotton ginning factory or cinema Proprietor.

Wholesale trader, banker, barrister, attorney, Archaitect, Civil Engineer, Mill owner or factory owner.

Abkari renter (other than a mere liquor shop-keeper) editor or Proprietor of a newspaper broker or other dealer in securities, shares or bills of exchange or a keeper of a hotel, lodging house, boarding house medical practitioner (other than a Hakim or Vaidya) dentist or Veterinary surgeon.

Auctioneer, money-lender, owner or farmer of a market toll-farmer builder, surveyor or owner of a

(2) Warehouse or press (other than a cotton press or oil press) or a Solicitor, Advocate or Pleader.

75 Under Sub-Section (x) of (b) 94 of Mysore Municipalities Aet, 1964.

50 Any inhabitants of the Municipalities objecting to the imposition of Tax or to the amount or rate proposed or to the classes or property to be made liable thereto or to any of the exemption proposed may otherwise one month from the date of publication of the notice send his objection in Unity to the Municipal Council.

C. H. BASAVAPPA NAIK,
Municipal Commissioner.

OFFICE OF THE MUNICIPAL COMMISSIONER, CITY MUNICIPAL OFFICE, SHIMOGA.

Dated 17—18th April 1967.

Notice is hereby given to the inhabitants of the Municipality of Shimoga that the Municipal Council, has esolved in the meeting held on 31st December 1966 to impose the following Taxes under the Municipalities Act 1964

Sl. No.	Name of the Tax	Classes of persons or property liable.	Exemption proposed.	The amount or rate of assessment of each class.	Name of the Tax.	Class of persons or property liable.	Exemptions proposed	The amount of rate of assessment of each such class.
		As existing.			As Proposed.			
1	House Tax.	All buildings and Lands within Municipalities.	As in the Act.	Six percentum (6%) on the annual letting value.	House Tax.	All Buildings and lands within the Municipality	As in the Act.	Eight percentum (8%) on annual ratable value.
2	Water Tax.	do		Three percentum (3%) on the annual letting value.	Water Tax.	do	do	Five percentum (5%) on the annual ratable value in the case of building and sites.
3	Lighting Tax.			one and a Half percentum (1½) on the annual leyting value.	Lighting Tax.			Three percentum (3%) on the annual ratable value.
4	General Sanitary Cess.			—	General Sanitary Cess.			Three percentum (3%) on the annual ratable value.